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STATUTORY INSTRUMENTS

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**2020 No. 1605**

**The Customs (Northern Ireland) (EU Exit) Regulations 2020**

**PART 4**

**Goods exported on removal from Northern Ireland**

**Part 4 interpretation**

**24.** In this Part—

“accompanied baggage on departure” means baggage which—

- (a) accompanies an individual when departing from the United Kingdom; or
- (b) would have accompanied the individual had the baggage not been delayed in transit from the United Kingdom;

“containers” has the same meaning as in Article 1 of the Customs Convention on Containers, 1972, done at Geneva on 2 December 1972 under the auspices of the United Nations International Maritime Organisation<sup>(1)</sup>;

“non-commercial goods” means goods—

- (a) which are provided by one individual to another;
- (b) where no payment is made, directly or indirectly, for the goods by the recipient;
- (c) which are for the personal use of the recipient; and
- (d) which do not form part of a series of consignments of goods made between the individuals;

“personal gifts on export” means goods contained within accompanied baggage on departure of a qualifying departing traveller which—

- (a) are intended for an individual’s personal use;
- (b) are not exported for commercial purposes; and
- (c) do not form part of a series of consignments of goods exported by the qualifying departing traveller;

“qualifying departing traveller” means an individual who—

- (a) is resident in the United Kingdom or the Isle of Man and is departing for a temporary stay outside the United Kingdom and the Isle of Man; or
- (b) is not resident in the United Kingdom or the Isle of Man and is departing after a temporary stay in the United Kingdom.

**Goods exported on removal from Northern Ireland – establishment**

**25.** In this Part a person is established in the United Kingdom or the Isle of Man—

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(1) Available electronically from: [https://treaties.un.org/doc/Treaties/1975/12/19751206%2002-58%20AM/Ch\\_XI\\_A\\_15p.pdf](https://treaties.un.org/doc/Treaties/1975/12/19751206%2002-58%20AM/Ch_XI_A_15p.pdf). A hard copy is available for inspection free of charge at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ.

- (a) in the case of an individual, where the individual is resident in the United Kingdom or the Isle of Man; and
- (b) in any other case, where the person—
  - (i) has a registered office in the United Kingdom or the Isle of Man; or
  - (ii) has a permanent place in the United Kingdom or the Isle of Man from which the person carries out activities for which the person is constituted to perform.

### **Retention of domestic goods status**

**26.**—(1) Goods do not cease to be domestic goods when exported from the United Kingdom as a result of their removal from Northern Ireland if they are goods mentioned in paragraphs (2) to (5).

- (2) Goods which remain outside the United Kingdom for a temporary period and are—
  - (a) motor road vehicles registered in the United Kingdom or the Isle of Man;
  - (b) packaging, pallets and similar equipment, excluding containers, used for transportation and owned by a person established in the United Kingdom or the Isle of Man; or
  - (c) non-commercial goods or personal gifts on export which—
    - (i) are carried as part of the baggage which accompanies an individual when departing from the United Kingdom; and
    - (ii) are not goods which were supplied without payment of excise duty in an export shop in the United Kingdom, in accordance with the Excise Goods (Export Shops) Regulations 2000(2), or in the Isle of Man, in accordance with equivalent legislation which is in force in the Isle of Man.
- (3) Goods in respect of which regulation 3 (duty free stores) of the Excise Goods (Aircraft and Ship's Stores) Regulations 2015(3) applies.
- (4) Goods which are zero-rated for value added tax in accordance with section 30 of, and Group 8 (transport) of Schedule 8 (zero-rating) to, the Value Added Tax Act 1994(4) and are stores within the meaning of section 1 (interpretation) of CEMA 1979(5).
- (5) Goods which are—
  - (a) qualifying Northern Ireland goods;
  - (b) removed from Northern Ireland to the Republic of Ireland and merely pass through the Republic of Ireland before arriving in Great Britain;
  - (c) itemised in a travel document issued in the United Kingdom which specifies the destination of the goods; and
  - (d) immediately before their removal from Northern Ireland were not moved in the manner described in paragraph (6).
- (6) The manner of movement is that the goods—
  - (a) are loaded for export outside Northern Ireland; and
  - (b) enter Northern Ireland and are either not unloaded there or are unloaded there but for an avoidance purpose.

(2) [S.I. 2000/645](#). Relevant amending and modifying instruments are [S.I. 2004/1003](#) and [2010/593](#).

(3) [S.I. 2015/368](#).

(4) [1994 c. 23](#). Section 30 is amended by section 28 of the Finance Act 1995 (c. 4) and section 29 of the Finance Act 1996 (c. 8). Group 8 of Schedule 8 is amended by paragraph 285(d) of Schedule 1 to the Corporation Tax Act 2010 (c. 4), sections 21 and 22 of the Finance (No. 3) Act 2010 (c. 33) and [S.I. 1994/3014](#), [1995/653](#), [1995/3039](#), [1999/1820](#), [2001/753](#), [2002/456](#), [2002/1173](#), [2006/1750](#), [2011/1043](#), [2011/2085](#) and [2019/73](#). Section 30 and Group 8 of Schedule 8 are to be amended by paragraphs 29 and 94 of Schedule 8 to the Act (VAT amendments connected with withdrawal from EU) on a date to be appointed.

(5) "CEMA 1979" is defined by section 37(1) to the Act as "the Customs and Excise Management Act 1979" (c. 2).

(7) For the purposes of paragraph (6)(b) goods are unloaded in Northern Ireland for an avoidance purpose if it is reasonable to conclude that the main purpose, or one of the main purposes, of unloading the goods there was to secure the application of paragraph (5).

**Retention of domestic goods status – declarations**

**27.**—(1) This regulation applies to goods mentioned in regulation 26(5).

(2) Provision made by or under the following provisions apply to the goods to which this regulation applies with the modifications described—

- (a) section 3 of the Act (obligation to declare goods for a Customs procedure on import) as if subsection (3)(b) were omitted;
- (b) section 21(1) to (4), (7) and (8) of the Act (Customs agents); and
- (c) paragraphs 1 to 17 and 19 of Schedule 1 to the Act (Customs declarations) as if paragraph 17(2) read—

“(2) The goods are released to the free-circulation procedure when the declaration is accepted by HMRC.”.